UNITED NATIONS

DP

Executive Board of the United Nations Development Programme and of the United Nations Population Fund

Distr.
GENERAL

DP/FPA/1996/22
18 July 1996

ORIGINAL: ENGLISH

Third regular session, 1996
9-13 September 1996, New York
Item 11 of the provisional agenda
UNFPA

UNITED NATIONS POPULATION FUND

Annual financial review, 1995

CONTENTS

Page

A. Introduction 2

B. Overview 2

C. Income 2

D. Programme expenditures 3

E. Administrative and programme support services expenditures 3

F. Status of reserves 4

G. Liquidity position 4

H. UNFPA trust funds 5

ANNEX (containing Tables 1-14, and Figures 1-6) 5

A. Introduction

1. The Executive Director presents in this report a summary of the financial situation of the United Nations Population Fund (UNFPA) for 1995. The audited financial statements and financial report of the Executive Director for the biennium ended 31 December 1995 were submitted to the Board of External Auditors in April 1996 and will be transmitted by the Chairman of the Board to the President of the General Assembly in August 1996.

2. For comparison purposes, financial information pertaining to 1994 is also included in the text and tables of this report. Tables 11, 12 and 13 contain a summary highlighting information on financial trends for the past 10 years.

B. Overview

3. Table 1 shows a comparison of income and expenditures for 1994 and 1995. Total income in 1995 amounted to $312.6 million and total expenditures to $312.1 million. This resulted in an excess of income over expenditure of $0.5 million. However, surplus general resources brought forward from 1994 amounted to $33.1 million. Thus, after adjusting for surplus income in 1995, and a transfer of $10 million to the operational reserve, the result is that the unspent general resources to be carried forward to 1996 amounted to $23.7 million.

C. Income

4. Total income in 1995 increased by $47.3 million (17.8 per cent) above the 1994 income level ($265.3 million). Total contributions pledged by 85 Governments in 1995 reached $302.8 million, an increase of $47.6 million (18.7 per cent) in dollar terms (1994: $255.2 million). Table 3a includes a summary of donor pledges for 1995 as compared to 1994. Of UNFPA's major donors, significantly increased contributions were received from Belgium, Denmark, Finland, Germany, Japan, Netherlands, Norway, and the United Kingdom. The cumulative outstanding balance of unpaid pledges for 1995 and prior years is $629,637.

5. Through 1995, UNFPA's cash holdings were maintained in relatively stable major currencies, such as the United States dollar. Interest income amounted to $7.6 million (1994: $6.8 million), while other miscellaneous income and adjustments, including gains and losses on currency exchange, totalled $2.2 million (1994: $3.3 million, see Table 1).

D. Programme expenditures

6. As shown in table 4, total project expenditures in 1995 were $230.9 million (1994: $201.4 million), an increase of $29.5 million (14.6 per cent). The United Nations executing agencies (including the regional commissions) executed projects amounting to $37.0 million (1994: $37.2 million), constituting 16.0 per cent of total project expenditures in 1995. Table 4 also shows the percentage breakdown of project expenditures by United Nations executing agencies for 1994 and 1995. Governments, assisted by UNFPA country offices, executed projects amounting to $50.6 million in 1995 (1994: $50.5 million), representing a small increase (0.2 per cent) over the results of 1994, and accounting for 21.9 per cent of 1995 total project expenditures. UNFPA-executed projects totalled $108.6 million in 1995 (1994: $84.4 million), an increase of 28.7 per cent. Of this amount, $46.4 million (1994: $43.7 million), is for procurement assistance undertaken on behalf of Governments. Expenditures for projects executed by NGOs (which include intergovernmental institutions and other agencies) increased by18.3 per cent over 1994 to $34.7 million in 1995 (1994: $29.3 million), constituting 15.0 per cent of project expenditures.

7. Table 5 shows 1995 expenditures by executing agency and by major expenditure component of the project budgets. It indicates that the major components of UNFPA-Funded projects consist of equipment and supplies, 34 per cent, and personnel services, 23 per cent (1994: 36 per cent and 22 per cent, respectively).

8 Table 6 shows an analysis of technical support services (TSS) - $22.8m - and administrative and operational services (AOS) - $8.1m, which totalled $30.9 million (1994: $27.7 million), or 9.9 per cent of total expenditure.[1]

9. Table 7 shows total project expenditures by country for 1994 and 1995.

10 Programme expenditures, including TSS and AOS, in 1995 ($261.9 million) constituted 83.9 per cent of the total expenditures (1994: $229.2 million, or 83.5 per cent of total expenditures). (See Table 1.)

E. Administrative and programme support services (APSS) expenditures

11. As shown in Table 8, the total net APSS expenditure in 1995 amounted to $50.1 million (1994: $45.2 million). Of this amount, headquarters net administrative costs totalled $12.6 million (4.0 per cent of total expenditures) after the application of income credits, totalling $5.6 million.[2] Programme support costs, including total country office costs, amounted to $37.6 million, $25.3 million (1994: $21.8 million) of which was incurred by country offices, and the remainder ($12.3

---

[1] Total AOS costs comprise three elements: (a) reimbursements to United Nations executing agencies for support costs - $2.2m; (b) payment of overhead charges to non-governmental organizations (NGOs) executing UNFPA-financed projects - $1.1m; and (c) reimbursements to UNFPA for support and procurement services provided to Government-executed projects - $4.8m.

[2] These income credits are in respect of income earned by UNFPA for support and procurement services provided to Government-executed projects, and for projects executed under trust fund arrangements.

million) at headquarters.[3] Tables 12 and 13 show the historical distribution between administrative and programme support costs, and between headquarters and country offices, respectively. Relatively, the net APSS expenditure in 1995 shows a slight decline in comparison to 1994 when measured as a percentage of both total income and total expenditure. An analysis of the 1995 expenditure by component is contained in table 8.

12. During 1995, there were additional savings in the APSS expenditure with respect to official travel, publication and printing costs, and general expenses. In addition, a few country offices were not fully operational.

F. Status of reserves

13. Operational reserve: At its thirty-eighth session, the Governing Council decided (in decision 91/36) that the level of the operational reserve should be set at 20 per cent of regular resources income for each year of the UNFPA work plan and that the level of the reserve would be reviewed every other year. In accordance with this decision, the operational reserve was increased from $53 million to $63 million in 1995.

14. Field office accommodation reserve: A reserve for field office accommodation amounting to $5 million was approved by the Governing Council for 1992-1993 (decision 91/36, para. 17). The amount of $1 million was utilized in 1994 towards the cost of construction of common premises for organizations of the United Nations in Cape Verde, Comoros, Equatorial Guinea, Guinea-Bissau, Maldives, Sao Tome and Principe, and Zambia.

G. Liquidity position

15. As at 31 December 1995, UNFPA held cash and investments amounting to $189.5 million, which included $67.0 million in investments of the reserves (1994: $57.0 million) and $48.7 million in investments for trust funds (1994: $21.0 million). Net current liabilities of approximately $99 million relate to the remainder of the cash balance (table 2).

---

[3] The administrative and programme support services budget consists of four programmes. Administrative costs include programmes I (executive direction and management), and II (administration, information and external relations services and programme coordination). Programme support costs that are exclusively devoted to programme development and implementation, include programme III (programme planning, appraisal and monitoring), and programme IV (which consists of UNFPA's Country Offices).

H. UNFPA trust funds

16. Table 9 shows that in 1995 total income from donors for projects financed by trust funds, and from multi-bilateral sources, was $33.2 million (1994: $63.9 million). Total expenditures from trust funds were $33.3 million (1994: $59.8 million). The large expenditures in 1994 were the result of contraceptive procurement activities undertaken on behalf of Governments.

17. As at 1 January 1995, the unexpended balance of the trust funds was $23.8 million, which, when added to the income received in 1995, resulted in a total amount available for programming of $57.0 million. The unexpended balance as at 31 December 1995 of $23.7 million is available to finance trust fund activities in 1996. Table 10 shows programme expenditures from trust funds by country for 1994 and 1995. These figures include project costs and support costs paid by trust funds.

ANNEX

Table 1. Statement of income and expenditures for twelve months ended 31 December 1995
Table 2. Statement of assets and liabilities as at 31 December 1995
Table 3a. Summary of pledges by donor Governments as at 31 December 1995
Table 3b. Status of voluntary contributions pledged as at 31 December 1995
Table 4. Project expenditure by executing agency, 1994 and 1995
Table 5. 1995 Project expenditure by United Nations agencies, Governments, NGOs and UNFPA
Table 6 Technical support services and administrative and operational services costs, 1995
Table 7. Project expenditures by country for 1994 and 1995
Table 8. Administrative and programme support services: Comparison of 1994 and 1995 expenditure
Table 9. Trust funds: Income and expenditure of UNFPA for 1994 and 1995
Table 10. Programme expenditures from trust funds by country for 1994 and 1995
Table 11. Historical financial summary: Regular resources income, expenditures and reserves for 1986-1995
Table 12. Administrative expenditures, agency support costs and project expenditures, 1986-1995
Table 13. Total administrative cost as a percentage of total income and total expenditure, 1986-1995
Table 14. Income and expenditures under UNFPA trust funds, 1986-1995
Figure 1. Income and expenditure (1986-1995)
Figure 2. Total expenditure by category (1994 and 1995)
Figure 3. Project expenditure by executing agency (1994 and 1995)
Figure 4. Project expenditure by United Nations agency (1994 and 1995)
Figure 5. Project expenditure by budget component (1994 and 1995)
Figure 6. Project expenditure by region (1994 and 1995)

Table 1

Statement of income and expenditure for twelve months ended 31 December 1995
(Millions of US dollars)

	1994	1995	Per cent change
Income			
Contributions from Governments and other contributors	255.2	302.8	19%
Pledges for current period	6.8	7.6	13%
Interest income	3.3	2.2	-34%
Miscellaneous income (net)			
Total Income	265.3	312.6	18%
Expenditure			
Programme expenditure			
United Nations agencies	37.2	37.0	-1%
Governments	50.5	50.6	0%
UNFPA	84.4	108.6	29%
NGOs	29.3	34.7	18%
Subtotal - Project expenditure	201.4	230.9	15%
Technical support costs	19.5	22.8	17%
Administrative and operational services	8.3	8.1	-1%
Subtotal - Other programme costs	27.7	31.0	12%
Total programme expenditure	229.2	261.9	14%
Administrative expenditure			
Administrative costs (net)	11.0	12.6	15%
Programme support services	34.2	37.6	10%
Total administrative expenditure	45.2	50.2	11%
Total expenditure	274.4	312.1	14%
Surplus income/(expenditure)	(9.1)	0.5	-105%

Statement of movement of resources		
Balance as at 1 January	47.3	33.1
Surplus income/(expenditure)	(9.1)	0.5
Transfer to operational reserve	(5.0)	(10.0)
Total unspent resources as at 31 December	33.1	23.7

Note: Figures may not add up to totals given due to rounding

Table 2

Statement of assets and liabilities as at 31 December 1995
(Millions of US dollars)

	1994	1995
Assets		
Cash	(0.1)	2.1
Investments		
General resources	130.5	71.6
Cost-sharing	0.0	0.2
Trust funds	21.0	48.7
Investments of the reserve for field accommodation	4.0	4.0
Investments of the operational reserve	53.0	63.0
Total cash and investments	208.5	189.5
Advances and accounts receivable		
Non-convertible currencies	0.0	0.0
Operating funds provided to		
Executing agencies	1.2	1.7
Governments	9.0	14.4
NGOs	5.6	6.0
Accounts receivable and deferred charges	1.4	1.2
Accrued interest	3.3	2.8
Subtotal - Advances and accounts receivable	20.5	26.1
Pledges receivable from Governments	3.2	0.6
Assets held in reserve for field accommodation	-	1.0
Total assets	229.0	217.6
Liabilities, reserves and unexpended resources		
Liabilities		
Accounts payable	2.0	2.1
Operating funds payable to executing agencies	6.2	5.7
Unliquidated obligations of executing agencies	76.6	81.1
Due to UNFPA trust funds	23.8	23.7
Due to Junior Professional Officers programme	0.2	0.2
Due to UNDP	33.2	12.8
Subtotal - Liabilities	142.0	125.6
Reserves		
Reserve for field accommodation	4.0	5.0
Operational reserve	53.0	63.0
Subtotal - Reserves	57.0	68.0
Unexpended resources		
Cost-sharing	0.0	0.2
General resources	33.1	23.5
Subtotal - Unexpended resources	33.1	23.7
Total liabilities, reserves and unexpended resources	232.1	217.2

Note: Figures may not add up to totals given due to rounding.

Table 3a

Summary of pledges by donor Governments as at 31 December 1995

		1994 Pledges		1995 Pledges		Pledges Perct. Change a_/
		National Currency	$US	National Currency	$US	
Major Donors b_/						
Australia	(A$)	2,622,000	1,859,574	2,680,000	1,956,204	2
Belgium	(BF)	60,000,000	1,875,000	65,000,000	2,296,820	8
Canada	(C$)	11,600,000	8,592,593	9,470,000	7,015,200	(18)
		2,000,000 c_/	1,492,537			
Denmark	(Dkr)	140,000,000	22,664,792	150,000,000	27,601,186	7
				47,000,000 c_/	8,468,469	
Finland	(MK)	26,500,000	5,239,225	50,000,000	11,668,611	89
		10,566,787 c_/	2,210,255			
France	(FF)	8,500,000	1,545,333	3,200,000	653,061	(62)
		2,000,000 c_/	366,986			
Germany	(DM)	43,200,000	26,945,009	46,200,000	32,589,658	7
Italy	(L)	2,500,000,000	1,592,357	2,000,000,000	1,250,000	(20)
Japan	(Yen)	0	48,700,000	0	51,800,000	6
Netherlands	(Fls)	53,600,000	29,336,066	57,000,000	35,862,337	6
		5,400,000 c_/	3,085,714	4,500,000 c_/	2,830,189	
				200,000 c_/	128,205	
Norway	(Nkr)	173,000,000	24,413,007	183,000,000	29,131,239	6
		10,000,000 c_/	1,468,429			
Sweden	(Skr)	70,000,000	9,186,352	186,000,000 f_/	25,921,976	166
Switzerland	(SWF)	8,800,000	7,040,000	8,900,000	7,177,419	1
United Kingdom	(£)	7,000,000	10,933,506	7,500,000	11,721,612	7
		1,500,000 c_/	2,369,668	1,900,000 c_/	3,015,873	
				1,000,000 c_/	1,587,302	
United States	(US$)	40,000,000	40,000,000	35,000,000	35,000,000	(13)
Subtotal			250,916,403		297,675,361	
Other Donors d_/						
Austria	(S)	0	725,000	0	696,000	(4)
China	(YRMB)	0	800,000	0	820,000	3
India	(Rs)	9,000,000	288,462	9,000,000	259,366	0
Indonesia	(RP)	0	165,835	0	167,687	1
Ireland	(L)	150,000	214,500	250,000	409,050	67
Luxembourg	(LuxF)	4,000,000	111,111	6,000,000	209,041	50
New Zealand	(NZ$)	500,000	278,450	600,000	378,000	20
Pakistan	(Rs)	0	500,000	0	500,000	0
Spain	(PTS)	50,000,000	352,861	60,000,000	490,685	20
Republic of Korea	(W)	0	150,000	0	300,000	100
Russian Federation	(R)	0	105,000	0	105,000	0
Subtotal			3,691,219		4,334,829	
Remaining Donors e_/			678,418		757,436	
Grand Total			255,286,040		302,767,626	

a_/ All percentage changes are based on the currency of the pledge.
b_/ Major donors as defined here comprise Governments that have pledged the equivalent of US$ 1 million or more.
c_/ Supplementary contribution.
d_/ Other donors include 11 countries each year, in 1994 and 1995, contributing pledges of US$ 100,000 and over.
e_/ Remaining donors include 64 in 1994 and 59 in 1995.
f_/ Includes an additional amount of $9,421,265 for 1994 received in 1995.

Table 3b

Status of voluntary contributions pledged as at 31 December 1995

(United States dollars)

Donor	Balance due as at 1 January 1995 for prior years	Additions and adjustments for prior years	Pledges for 1995 a_/	Pledges for 1996 and future years	Total	Payments received in 1995 b_/	Unpaid pledges as at 31 December 1995	Composition of balance due For 1995 and prior years	Composition of balance due For 1996 and future years
Afghanistan	8,220	-	2,700	-	10,920	-	10,920	10,920	-
Albania	576	3	-	-	579	-	579	579	-
Algeria	7,444	(1,334)	6,110	6,110	18,330	-	18,330	12,220	6,110
Antigua and Barbuda	-	-	500	1,000	1,500	-	1,500	500	1,000
Australia	-	-	1,956,204	3,007,519	4,963,723	1,956,204	3,007,519	-	3,007,519
Austria	-	-	696,000	-	696,000	696,000	0	-	-
Bahamas	500	-	-	-	500	-	500	500	-
Bangladesh	-	-	25,000	25,000	50,000	25,000	25,000	-	25,000
Belgium	1,875,000	-	2,296,820	2,372,881	6,544,701	4,171,820	2,372,881	-	2,372,881
Benin	5,000	-	2,000	2,500	9,500	-	9,500	7,000	2,500
Bhutan	-	-	2,800	2,800	5,600	-	5,600	2,800	2,800
Bolivia	4,000	(4,000)	4,000	-	4,000	-	4,000	4,000	-
Botswana	-	-	1,887	-	1,887	1,887	0	-	-
Brazil	15,000	-	15,000	15,000	45,000	15,000	30,000	15,000	15,000
Bulgaria	850	(36)	814	814	2,442	-	2,442	1,628	814
Burkina Faso	7,448	(3,382)	10,163	-	14,229	-	14,229	14,229	-
Canada	-	-	7,015,200	-	7,015,200	7,015,200	-	-	-
Cape Verde	-	-	1,991	-	1,991	1,991	0	-	-
Central African Republic	1,304	119	-	-	1,423	-	1,423	1,423	-
Chile	15,000	-	5,000	6,000	26,000	10,000	16,000	10,000	6,000
China	-	-	820,000	-	820,000	820,000	0	-	-
Colombia	-	-	40,000	40,000	80,000	40,000	40,000	-	40,000
Comoros	4,218	(2,321)	-	-	1,897	-	1,897	1,897	-
Cote d'Ivoire	3,724	341	-	-	4,065	-	4,065	4,065	-
Cyprus	-	-	1,000	-	1,000	1,000	-	-	-
Czech Republic	21,583	(8,069)	18,519	76,046	108,079	32,033	76,046	-	76,046
Democratic People's Republic of Korea	-	-	23,697	9,615	33,312	23,697	9,615	-	9,615
Denmark	-	-	36,069,655	-	36,069,655	36,069,655	-	-	-
Djibouti	-	-	-	1,000	1,000	-	1,000	-	1,000
Dominican Republic	7,752	(233)	-	-	7,519	-	7,519	7,519	-
Egypt	77,212	-	88,928	88,922	255,062	-	255,062	166,140	88,922
Equatorial Guinea	15,829	(12,374)	-	-	3,455	-	3,455	3,455	-
Ethiopia	-	-	4,800	4,747	9,547	4,800	4,747	-	4,747
Fiji	3,497	90	3,587	3,597	10,771	7,174	3,597	-	3,597
Finland	-	-	11,668,611	-	11,668,611	11,668,611	-	-	-
France	-	-	653,061	-	653,061	653,061	-	-	-
Gabon	18,622	720	-	81,301	100,643	19,342	81,301	-	81,301
Gambia	5,000	-	-	-	5,000	-	5,000	5,000	-
Germany	-	-	32,589,658	32,307,692	64,897,350	32,589,658	32,307,692	-	32,307,692
Ghana	-	-	5,000	5,000	10,000	-	10,000	5,000	5,000
Guatemala	1,528	-	-	-	1,528	-	1,528	1,528	-
Honduras	-	-	5,968	-	5,968	5,968	-	-	-

Table 3b (continued)

Status of voluntary contributions pledged as at 31 December 1995

(United States dollars)

Donor	Balance due as at 1 January 1995 for prior years	Additions and adjustments for prior years	Pledges for 1995 a_/	Pledges for 1996 and future years	Total	Payments received in 1995 b_/	Unpaid pledges as at 31 December 1995	Composition of balance due For 1995 and prior years	Composition of balance due For 1996 and future years
Iceland	2,817	246	3,043	-	6,106	3,043	3,063	3,063	-
India	288,462	-	259,366	7,606	555,434	547,828	7,606	-	7,606
Indonesia	-	-	167,687	170,000	337,687	-	337,687	-	337,687
Iran, Islamic Republic of	50,000	-	-	-	50,000	-	50,000	50,000	-
Ireland	-	-	409,050	-	409,050	409,050	-	-	-
Italy	-	-	1,250,000	-	1,250,000	1,250,000	-	-	-
Jamaica	-	-	-	380	380	-	380	-	380
Japan	-	-	51,800,000	-	51,800,000	51,800,000	-	-	-
Jordan	-	-	48,023	-	48,023	48,023	0	-	-
Kenya	9,624	(6,626)	-	-	2,998	-	2,998	2,998	-
Kuwait	-	-	5,000	-	5,000	-	5,000	5,000	-
Lao People's Democratic Republic	-	-	1,000	1,000	2,000	1,000	1,000	-	1,000
Lebanon	-	-	-	11,000	11,000	-	11,000	-	11,000
Lesotho	-	-	1,163	1,173	2,336	1,163	1,173	-	1,173
Liberia	52,000	(52,000)	-	-	0	-	0	-	-
Libyan Arab Jamahiriya	69,252	(69,252)	-	-	0	-	0	-	-
Liechtenstein	3,788	310	-	-	4,098	4,098	0	-	-
Luxembourg	-	-	209,041	271,186	480,227	209,041	271,186	-	271,186
Madagascar	26,225	(14,225)	3,000	-	15,000	-	15,000	15,000	-
Malawi	444	82	2,614	2,614	5,754	-	5,754	918	4,836
Malaysia	-	-	15,000	15,000	30,000	15,000	15,000	-	15,000
Maldives	-	-	1,500	2,000	3,500	1,500	2,000	-	2,000
Mali	2,563	-	2,303	-	4,866	4,866	0	-	-
Malta	-	-	1,200	-	1,200	1,200	-	-	-
Mauritania	4,098	(310)	3,788	-	7,576	-	7,576	7,576	-
Mauritius	-	-	5,780	-	5,780	5,780	-	-	-
Micronesia, the Federated States of	2,000	-	-	3,000	5,000	-	5,000	2,000	3,000
Mongolia	-	-	4,000	4,000	8,000	4,000	4,000	-	4,000
Morocco	1,606	563	6,000	6,000	14,169	8,169	6,000	-	6,000
Mozambique	2,868	(238)	-	-	2,630	149	2,481	2,481	-
Myanmar	-	-	10,309	10,309	20,618	10,309	10,309	-	10,309
Namibia	-	-	549	2,000	2,549	2,000	549	549	-
Nepal	-	-	6,000	-	6,000	-	6,000	6,000	6,000
Netherlands	-	-	38,820,731	46,583,851	85,404,582	38,820,731	46,583,851	-	46,583,851
New Zealand	-	-	378,000	-	378,000	378,000	0	-	-
Nigeria	11,468	(8,449)	-	-	3,019	-	3,019	3,019	-
Norway	-	-	29,131,239	-	29,131,239	29,131,239	-	-	-
Oman	10,000	(10,000)	-	-	0	-	0	-	-
Pakistan	245,066	-	500,000	501,614	1,246,680	746,680	500,000	-	500,000
Palau	-	-	500	-	500	500	-	-	-
Panama	950	-	10,000	10,000	20,950	12,500	8,450	-	8,450
Paraguay	-	-	27,000	-	27,000	27,000	0	-	-
Peru	15,000	-	-	-	15,000	-	15,000	15,000	-
Philippines	51,181	2,986	57,915	77,220	189,302	54,167	135,135	57,915	77,220

Table 3b (continued)

Status of voluntary contributions pledged as at 31 December 1995

(United States dollars)

Donor	Balance due as at 1 January 1995 for prior years	Additions and adjustments for prior years	Pledges for 1995 a_/	Pledges for 1996 and future years	Total	Payments received in 1995 b_/	Unpaid pledges as at 31 December 1995	Composition of balance due For 1995 and prior years	Composition of balance due For 1996 and future years
Poland	-	-	20,921	8,587	29,508	20,921	8,587	-	8,587
Portugal	25,000	-	-	-	25,000	25,000	0	-	-
Republic of Korea	-	-	300,000	500,000	800,000	300,000	500,000	-	500,000
Romania	-	-	1,902	1,626	3,528	1,902	1,626	-	1,626
Russian Federation	-	-	105,000	150,000	255,000	105,000	150,000	-	150,000
Saint Lucia	-	-	720	-	720	720	-	-	-
Samoa	5,000	-	5,000	5,000	15,000	5,000	10,000	5,000	5,000
Saudia Arabia	30,000	-	30,000	30,000	90,000	60,000	30,000	-	30,000
Senegal	6,500	(6,500)	-	-	0	-	0	-	-
Sierra Leone	833	1,667	-	-	2,500	2,500	0	-	-
Slovenia	-	-	-	786	786	-	786	-	786
South Africa	-	-	-	10,000	10,000	-	10,000	-	10,000
Spain	-	-	490,685	487,805	978,490	490,685	487,805	-	487,805
Sri Lanka	-	-	10,000	-	10,000	10,000	-	-	-
Sudan	-	-	-	1,000	1,000	-	1,000	-	1,000
Swaziland	1,695	(1,146)	-	-	549	-	549	549	-
Sweden	-	-	16,500,711	-	16,500,711	25,921,976	-	-	-
Switzerland	-	-	7,177,419	7,758,621	14,936,040	7,177,419	7,758,621	-	7,758,621
Syrian Arab Republic	-	-	1,930	-	1,930	1,930	-	-	-
Thailand	-	-	72,000	72,000	144,000	72,000	72,000	-	72,000
Togo	11,174	638	-	-	11,812	5,714	6,098	6,098	-
Tonga	-	-	3,919	-	3,919	3,919	-	-	-
Trinidad and Tobago	-	-	5,000	-	5,000	5,000	-	-	-
Tunisia	-	-	24,863	26,652	51,515	24,863	26,652	-	26,652
Turkey	60,000	-	90,000	90,000	240,000	30,000	210,000	120,000	90,000
Tuvalu	2,672	(40)	2,920	-	5,552	2,920	2,632	2,632	-
Uganda	4,844	(606)	1,000	-	5,238	1,000	4,238	4,238	-
United Kingdom	-	-	16,324,786	-	16,324,786	16,324,786	-	-	-
United Republic of Tanzania	11,516	(1,566)	-	-	9,950	-	9,950	9,950	-
United States of America	-	-	35,000,000	-	35,000,000	35,000,000	0	-	-
Uruguay	25,920	-	-	-	25,920	-	25,920	25,920	-
Vanuatu	5,000	(5,000)	-	-	0	-	0	-	-
Venezuela	6,118	-	-	-	6,118	-	6,118	6,118	-
Viet Nam	-	-	3,149	3,400	6,549	3,149	3,400	-	3,400
Yemen	19,957	(5,566)	-	2,847	17,238	12,400	4,838	1,991	5,000
Zambia	-	-	-	2,000	2,000	-	2,000	-	1,528
Zimbabwe	242	(23)	849	767	1,835	849	986	219	-
TOTAL	3,165,190	(205,531)	293,348,248	94,888,588	391,196,495	304,934,790	95,682,970	629,637	95,053,333

a/ Includes payments received in 1994 for 1995: Indonesia, $167,687 and Malawi, $2,222

b/ Payment by Sweden of $25.9m includes 1995 pledge of $16.5m, and part of 1994 pledge paid in 1995 ($9.4m)

Table 4

Project expenditure by executing agency (1994 and 1995)
(Millions of US dollars)

Executing Agency	1994		1995	
	$	Percentage of total expenditure	$	Percentage of total expenditure
United Nations	8.6	4.3%	6.2	2.7%
UN-OPS	0.8	0.4%	0.6	0.3%
ECA	0.0	0.0%	0.1	0.0%
ECE	0.8	0.4%	0.9	0.4%
ECLAC	1.1	0.5%	1.4	0.6%
ESCAP	1.1	0.5%	1.2	0.5%
ESCWA	0.0	0.0%	0.1	0.0%
FAO	2.4	1.2%	2.7	1.2%
ILO	4.2	2.1%	4.5	1.9%
UNIDO	0.0	0.0%	0.1	0.1%
UNESCO	3.8	1.9%	4.7	2.1%
UNICEF	2.1	1.1%	1.4	0.6%
UNRWA	0.0	0.0%	0.3	0.1%
WHO	12.2	6.1%	12.9	5.6%
Subtotal	37.2	18.5%	37.0	16.0%
Governments a_/	50.5	25.1%	50.6	21.9%
NGOs b_/	29.3	14.5%	34.7	15.0%
UNFPA c_/	84.4	41.9%	108.6	47.0%
TOTAL	201.4	100.0%	230.9	100.0%

Note: Figures may not add up to totals given due to rounding.

a_/ Government-executed project expenditure does not include $9.0 million of cash advances in 1994 and $14.4 million of cash advances in 1995, which were reported as accounts receivable in the operating fund accounts with Governments at the year-end.

b_/ NGO-executed project expenditure does not include $5.6 million of cash advances in 1994 and $6.0 million of cash advances in 1995, which were reported as accounts receivable in the operating fund accounts with NGOs at the year-end.

c_/ Includes UNFPA procurement assistance in respect of Government-executed projects amounting to $43.7 million in 1994 and $46.4 million in 1995.

Table 5

1995 Project expenditure by United Nations agencies, Governments, NGOs and UNFPA
(Thousands of US dollars)

Executing Agency	Personnel services	Sub-contracts	Training (fellowships)	Equipment and supplies	Miscellaneous	Total project expenditure
United Nations	3,841	361	900	648	479	6,229
UN- OPS	103	31	195	240	19	588
ECA	86	(23)	41	(33)	20	91
ECE	738	21	63	23	5	851
ECLAC	839	164	371	25	22	1,420
ESCAP	771	129	187	47	111	1,245
ESCWA	21	0	38	0	0	60
FAO	1,017	386	776	221	262	2,662
ILO	2,238	135	911	720	427	4,431
UNESCO	1,783	395	1,590	437	532	4,737
UNICEF	221	116	930	146	0	1,413
UNIDO	57	0	52	1	11	121
UNRWA	92	3	53	117	35	299
WHO	3,083	4,827	3,237	1,266	464	12,877
UN agencies total	14,890	6,544	9,345	3,857	2,387	37,024
Governments	9,711	9,950	16,706	8,241	5,991	50,599
NGOs	11,196	7,495	9,545	4,122	2,340	34,698
UNFPA	17,651	13,881	12,992	61,227	2,873	108,624 a_/
Total	53,448	37,870	48,588	77,448	13,591	230,946
Per cent of total	23%	16%	21%	34%	6%	100%

Note Figures may not add up to totals given due to rounding

a_/ Includes UNFPA procurement assistance in respect of government projects amounting to $46 4 million

Table 6

Technical support services and administrative and operational services costs, 1995
(Thousands of US dollars)

Executing Agency	Technical support services	Administrative and operational services	Total
United Nations	2,054	478	2,532
UN- OPS	0	44	44
ECA	1,506	0	1,506
ECE	0	11	11
ECLAC	105	107	212
ESCAP	675	8	683
ESCWA	309	0	309
FAO	1,469	145	1,614
ILO	3,835	298	4,133
UNESCO	2,715	325	3,040
UNICEF	0	84	84
UNIDO	0	9	9
UNRWA	0	20	20
WHO	3,247	703	3,950
UN agencies total	15,914	2,232	18,146
Governments	0	2,511	2,511
NGOs	172	1,082	1,253
UNFPA	6,753	2,318	9,071
Total	22,839	8,142	30,981

Note: Figures may not add up to totals given due to rounding.

Table 7

Project expenditures by country for 1994 and 1995
(Thousands of US dollars)

COUNTRY	1994	1995	Per cent change
Africa region (sub-Saharan)			
Angola (P)	916 4	749 5	-18%
Benin (P)	824 6	806 9	-2%
Botswana	939 0	948 9	1%
Burkina Faso (P)	1,865 4	2,170 6	16%
Burundi (P)	937 6	1,329 7	42%
Cameroon (Republic of)	1,004 5	1,005 8	0%
Cape Verde	419 0	1,168 5	179%
Central African Republic (P)	953 7	1,002 7	5%
Chad (P)	844 5	1,041 5	23%
Comoros (P)	469 4	571 3	22%
Congo	354 4	515 0	45%
Cote d'Ivoire	886 1	1,401 1	58%
Equatorial Guinea	595 5	1,080 4	81%
Eritrea	133 6	412 4	209%
Ethiopia (P)	4,152 2	4,885 0	18%
Gabon	57 6	515 5	794%
Gambia (P)	625 5	635 4	2%
Ghana (P)	2,339 3	2,334 1	-0%
Guinea (P)	834 8	1,404 7	68%
Guinea-Bissau (P)	530 9	598 5	13%
Kenya (P)	4,930 6	3,555 7	-28%
Lesotho (P)	475 9	561 1	18%
Liberia (P)	50 8	138 1	172%
Madagascar (P)	1,121 6	1,930 1	72%
Malawi (P)	1,479 8	2,624 0	77%
Mali (P)	861 6	1,816 7	111%
Mauritania (P)	1,188 0	952 4	-20%
Mauritius	564 7	448 2	-21%
Mozambique (P)	1,884 1	1,834 9	-3%
Namibia	734 5	1,557 4	112%
Niger (P)	966 5	1,030 5	7%
Nigeria (P)	4,172 8	4,908 0	18%
Rwanda (P)	564 7	658 6	17%
Sao Tome and Principe (P)	255 7	383 9	50%
Senegal (P)	1,619 4	2,814 3	74%
Seychelles	138 1	166 5	21%
Sierra Leone (P)	294 1	466 6	59%
South Africa	162 7	644 2	296%
Swaziland	335 8	883 2	163%
Togo (P)	326 8	1,134 3	247%
Uganda (P)	4,480 2	4,618 3	3%
United Republic of Tanzania (P)	2,242 3	4,440 2	98%
Zaire (P)	51 5	75 7	47%
Zambia (P)	541 5	718 0	33%
Zimbabwe (P)	2,848 6	2,599 0	-9%
Country projects total	51,976.2	65,537.5	26%
Regional projects total	5,471.8	7,615.2	39%
Africa (sub-Saharan) regional total	57,448.0	73,152.8	27%

(P) Priority countries (effective 1 January 1992).

Table 7 (continued)

Project expenditures by country for 1994 and 1995
(Thousands of US dollars)

COUNTRY	1994	1995	Per cent change
Asia and the Pacific			
Afghanistan (P)	6.1	7.8	29%
Azerbaijan	527.2	57.4	-89%
Bangladesh (P)	6,111.5	8,332.1	36%
Bhutan (P)	735.6	771.7	5%
Cambodia (P)	586.5	1,365.5	133%
China (P)	7,119.7	7,751.3	9%
Cook Islands	92.3	191.5	107%
Democratic People's Republic of Korea (P)	356.6	850.3	138%
Fiji	337.3	394.8	17%
India (P)	11,901.1	11,869.7	-0%
Indonesia (P)	5,256.3	850.9	-84%
Iran (Islamic Republic of)	1,821.9	3,050.3	67%
Kazakstan	597.0	231.7	-61%
Kiribati	22.0	111.1	405%
Kyrgyzstan	427.3	561.4	31%
Lao People's Democratic Republic (P)	1,142.0	744.9	-35%
Malaysia	306.1	292.0	-5%
Maldives (P)	146.0	213.8	46%
Marshall Islands	310.2	333.2	7%
Micronesia (Federated States of)	347.7	162.5	-53%
Mongolia	1,541.9	1,244.5	-19%
Myanmar (P)	60.8	199.8	228%
Nepal (P)	3,855.6	3,784.4	-2%
Niue	5.0	15.1	201%
Pacific Multi-Islands a_/	467.4	745.2	59%
Palau	80.4	117.4	46%
Pakistan (P)	3,369.4	4,593.6	36%
Papua New Guinea	414.7	554.9	34%
Philippines (P)	4,119.9	7,285.5	76%
Republic of Korea	474.3	0.0	-100%
Samoa	127.6	132.8	4%
Solomon Islands (P)	365.7	277.9	-24%
Sri Lanka (P)	1,202.4	1,007.6	-16%
Tajikistan	362.9	193.1	-47%
Thailand	931.5	569.8	-39%
Tokelau	15.2	3.1	-80%
Tonga	143.9	137.9	-4%
Turkmenistan	376.4	259.2	-31%
Tuvalu	26.6	76.2	187%
Uzbekistan	1,007.7	106.4	-89%
Vanuatu	117.4	269.3	129%
Viet Nam (P)	8,903.0	6,855.6	-23%
Country and territory projects total	66,139.9	66,553.2	1%
Regional projects total	4,363.0	5,275.6	21%
Asia and the Pacific regional grand total	70,502.9	71,828.8	2%

(P) Priority countries (effective 1 January 1992).

a_/ Subregional projects involving the following islands: Cook Islands, Fiji, Kiribati, Marshall Islands, Micronesia (Federated States of), Nauru, Niue, Palau, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu, Vanuatu.

Table 7 (continued)

Project expenditures by country for 1994 and 1995
(Thousands of US dollars)

COUNTRY	1994	1995	Per cent change
Arab States			
Algeria	1,204.8	1,191.2	-1%
Bahrain	0.0	0.0	0%
Djibouti	89.6	241.3	169%
Egypt (P)	2,706.5	2,696.6	-0%
Iraq	3.2	845.0	26127%
Jordan	1,005.0	778.7	-23%
Lebanon	593.1	998.4	68%
Libyan Arab Jamahiriya	10.6	8.9	-16%
Morocco	3,831.7	4,499.3	17%
Oman	71.9	0.5	-99%
Somalia (P)	8.1	411.0	4976%
Sudan (P)	1,009.4	2,469.7	145%
Syrian Arab Republic	2,295.1	3,218.6	40%
Tunisia	1,508.1	1,980.6	31%
West Bank and Gaza	1.3	65.4	5118%
Yemen (P)	1,005.9	2,085.3	107%
Country projects total	15,344.4	21,490.5	40%
Regional project total	645.7	1,250.3	94%
Arab States regional total	15,990.1	22,740.8	42%
Europe			
Albania	645.8	585.7	-9%
Armenia	0.0	26.3	N/A
Belarus	8.1	0.0	N/A
Bulgaria	(0.0)	26.2	N/A
Croatia	0.0	135.8	N/A
Cyprus	8.8	21.7	145%
Estonia	3.0	47.5	1481%
Georgia	(19.3)	46.6	-342%
Hungary	46.1	0.0	N/A
Latvia	0.0	82.1	N/A
Lithuania	0.0	62.6	N/A
Moldova (Republic of)	5.0	312.5	6108%
Poland	83.3	187.8	126%
Portugal	40.0	1.4	-97%
Romania	99.6	192.4	93%
Russian Federation	(0.3)	26.2	-8073%
Turkey	761.8	742.5	-3%
Yugoslavia	(10.8)	0.0	-100%
Country projects total	1,671.0	2,497.3	49%
Regional projects total	1,173.0	1,164.7	-1%
Europe regional total	2,844.0	3,662.0	29%
Arab States and Europe regionals total	18,834.1	26,402.8	40%

(P) Priority countries (effective 1 January 1992).

Table 7 (continued)

Project expenditures by country for 1994 and 1995
(Thousands of US dollars)

COUNTRY	1994	1995	Per cent change
Latin America and the Caribbean			
Anguilla	0 0	0 0	0%
Antigua and Barbuda	36 8	22 4	-39%
Argentina	44 1	197 6	348%
Barbados	19 5	20 6	6%
Belize	122 9	28 9	-76%
Bolivia (P)	2,106 9	2,485 6	18%
Brazil	2,912 6	2,275 5	-22%
British Virgin Islands	5 8	0 0	-100%
Caribbean subregion a_/	547 9	883 0	61%
Chile	125 0	374 0	199%
Colombia	466 2	632 5	36%
Costa Rica	548 8	327 2	-40%
Cuba	705 0	1,576 4	124%
Dominica	15 4	67 5	338%
Dominican Republic (P)	2,026 5	1,753 8	-13%
Ecuador	1,038 1	2,022 2	95%
El Salvador	1,054 5	886 6	-16%
Grenada	60 0	70 6	18%
Guatemala	245 8	783 3	219%
Guyana	138 0	138 2	0%
Haiti (P)	1,369 0	2,224 4	62%
Honduras (P)	1,170 5	1,371 9	17%
Jamaica	507 2	234 0	-54%
Mexico	4,226 3	3,288 8	-22%
Montserrat	3 1	0 0	N/A
Nicaragua (P)	1,517 2	1,763 1	16%
Panama	470 7	319 4	-32%
Paraguay	843 2	1,280 4	52%
Peru	2,183 4	2,391 2	10%
Saint Kitts and Nevis	0 0	0 0	0%
Saint Lucia	82 2	55 9	-32%
Saint Vincent and the Grenadines	61 8	54 2	-12%
Suriname	77 5	131 6	70%
Trinidad and Tobago	2 9	0 3	-90%
Turks and Caicos Islands	2 7	0 0	-100%
Uruguay	85 5	97 4	14%
Venezuela	214 4	504 3	135%
Country projects total	25,037 3	28,262 6	13%
Regional projects total	3,493 5	3,919 4	12%
Latin America and the Caribbean regional total	28,530 7	32,182 0	13%
Interregional projects total	26,122 3	27,390 0	5%
Grand total b_/	201,438 1	230,956 3	15%

(P) Priority countries (effective 1 January 1992).

Note: Figures may not add up to totals given due to rounding.

a_/ Subregional projects involving the following countries: Anguilla, Antigua and Barbuda, Bahamas, Barbados, Bermuda, British Virgin Islands, Cayman Islands, Dominica, Grenada, Guyana, Jamaica, Montserrat, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Suriname, Trinidad and Tobago, Turks and Caicos Islands.

b_/ Programme expenditures by country in 1995 differ from those shown in Table 5 due to adjustments made before the Financial Statements were completed.

Table 8

Administrative and Programme Support Services

Comparison of 1994 and 1995 expenditure
(Thousands of US Dollars)

Description	1994	1995
Salaries and wages	35,308 7	37,378 0
Training	822 8	972 4
Travel on official business	1,289 1	1,751 6
Rental and maintenance of premises	4,657 2	5,325 2
Other general expenses	6,637.1	6,887 1
Reimbursements to UN/UNDP a_/	1,737 3	3,413 1
Gross total	50,452 2	55,727 4
Less Credits b_/	5,218 9	5,577 7
Net Total	45,233.3	50,149.7

a_ / Includes contributions to cover field visits of the Executive Board

b_ / Includes credits earned from support charges assessed by UNFPA to Government-executed projects and from fees charged to projects for procurement activities, as well as income derived from supports costs charged to trust funds for the execution of projects administered by UNFPA

Table 9

Trust Funds: Income and expenditure of UNFPA for 1994 and 1995
(Millions of US dollars)

	1994	1995	Per cent change
Income			
Income received (including interest)			
- Multi-bilateral projects	10.3	15.9	54.7%
- Procurement services	52.0	14.4	-72.3%
- Other trust funds	1.8	(0.1)	-107.3%
- Transfers and adjustments	(0.1)	3.0	-2255.5%
Total income	63.9	33.1	-48.1%
Expenditure			
- Multi-bilateral projects	10.8	16.4	51.5%
- Procurement services	44.1	14.4	-67.3%
- Other trust funds	2.1	0.9	-55.1%
- Administrative and operational services	2.9	1.5	-46.0%
Total expenditure	59.8	33.3	-44.4%
Surplus income/(expenditure)	4.1	(0.1)	-103.5%

Statement of movement of trust funds resources		
Balance as at 1 January	19.7	23.8
Surplus income/(expenditure)	4.1	(0.1)
Total unspent trust funds resources as at 31 December	23.8	23.7

Note: Figures may not add up to totals given due to rounding.

Table 10

Programme expenditures from trust funds by country for 1994 and 1995
(Thousands of US dollars)

Country	1994	1995	Per cent change
Africa region (sub-Saharan)			
Angola	163.1	318.3	95.1%
Benin (P)	24.3	0.5	-98.1%
Burkina Faso (P)	99.9	834.9	735.5%
Burundi	269.5	421.1	56.3%
Cape Verde	41.6	362.5	770.5%
Ethiopia	0.0	4,163.0	N/A
Gambia	(3.2)	68.9	-2228.5%
Ghana	976.2	1,116.1	14.3%
Guinea-Bissau	145.7	29.7	-79.6%
Kenya (P)	(4.4)	0.0	-100.0%
Mozambique (P)	269.1	231.0	-14.2%
Namibia	396.2	314.3	-20.7%
Niger (P)	342.7	177	-48.4%
Nigeria (P)	18.7	0.1	-99.7%
Rwanda (P)	(29.8)	(0.2)	-99.3%
Uganda (P)	1,179.1	1,175.1	-0.3%
United Republic of Tanzania (P)	233.2	411.4	76.4%
Zambia (P)	893.3	66.0	-92.6%
Country trust funds total	5,015.3	9,689.3	93.2%
Regional trust funds total	31.6	(0.1)	-100.3%
Africa (sub-Saharan) regional grand total	5,046.9	9,689.2	92.0%
Arab States and Europe			
Algeria	0.0	1,285.2	N/A
Egypt	0.0	77.8	N/A
Morocco	0.0	12.8	N/A
Oman	12.2	13.9	13.3%
Romania	785.8	6.8	-99.1%
Sudan (P)	0.0	0.0	0.0%
Syrian Arab Republic	403.2	445.5	10.5%
Tunisia	0.0	1.6	N/A
Yemen	15.2	13.8	-9.3%
Country trust fund total	1,196.5	1,857.4	55.2%
Regional trust fund total	190.0	302.9	59.4%
Arab States and Europe regional grand total	1,386.4	2,160.3	55.8%

(P) Priority countries (effective 1 January 1992)

Table 10 (continued)

Programme expenditures from trust funds by country for 1993 and 1994
(Thousands of US dollars)

Country	1994	1995	Per cent change
Asia and the Pacific			
Bangladesh (P)	41,426 2	10,946 2	-73 6%
Cambodia	0 0	146 3	N/A
China	66 6	179 8	170 0%
India (P)	22.3	0 0	-100 0%
Maldives (P)	0 0	0 0	0 0%
Mongolia	1.2	2 2	90 8%
Nepal (P)	460.7	341 6	-25 8%
Pacific Multi-Islands a_/	0.0	189 5	N/A
Pakistan (P)	2,706 2	3,146 0	16 3%
Papua New Guinea	28 2	83 3	195 2%
Philippines (P)	140 8	282 1	100 3%
Sri Lanka (P)	127 4	840 5	559 9%
Thailand	5 0	3 3	-34 0%
Viet Nam (P)	1,878 4	1 180 2	-37 2%
Country trust funds total	46,862 9	17,341 0	-63 0%
Regional trust funds total	75 4	122 0	61 9%
Asia and the Pacific regional grand total	46,938 3	17 463 0	-62 8%
Latin America and the Caribbean			
Bolivia (P)	6.5	2.6	-59 5%
Brazil	578.5	3.6	-99 4%
Honduras (P)	39.1	46.7	19 5%
Jamaica	50.8	75.1	47 8%
Mexico	1,113 0	(9 4)	-100 8%
Nicaragua (P)	298.7	308.2	3 2%
Peru	582.8	1,169.9	100 8%
Country trust funds total	2,669.2	1,596.7	-40 2%
Regional trust funds total	4.8	0.0	-100.0%
Latin America and the Caribbean regional grand total	2,674.0	1,596.7	-40.3%
Interregional trust funds total	3,765.6	2,394.9	-36.4%
Grand total b_/	59,811.2	33,304.0	-44.3%

(P) Priority countries (effective 1 January 1992)

Note: Figures may not add up to totals given due to rounding.

a_/ Subregional projects involving the following islands: Cook Islands, Fiji, Kiribati, Marshall Islands, Micronesia (Federated States of), Nauru, Niue, Palau, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu, Vanuatu.

b_/ Includes administrative and operational services (AOS) costs paid to United Nations agencies amounting to $54,410 in 1994 and $39,948 in 1995. Support costs paid to UNFPA totalled $2,806,572 in 1994 and $1,498,611 in 1995.

Table 11

Historical financial summary
Regular resources income, expenditures and reserves for 1986-1995
(Millions of US dollars)

Year	Total new regular resources a_/	Total expenditures	Addition to reserves	Resource surplus/ (deficit)	Unspent programme resources at year end b_/	Balance of Reserves	Total unspent resources
1986	140 0	132 1	-	7 9	15 5	30 0	45 5
1987	156 1	140 5	7 0	8 6	24 1	37 0	61 1
1988	178 0	167 3	3 0	7 8	31 9	40 0	71 9
1989	185 2	203 6	5 0	(23 3)	8 5	45 0	53 5
1990	212 4	221 3	-	(8 9)	(0 4)	45 0	44 6
1991	224 0	229 1	-	(5 1)	(5 5)	45 0	39 5
1992	238 2	193 6	5 5	39 1	33 6	50 5	84 1
1993	219 6	203 5	2 5	13 6	47 2	53 0	100 2
1994	265 3	274 4	5 0	(14 1)	33 1	58 0	91 1
1995	312 6	312 1	10 0	(9 5)	23 7	68 0	91 7

Note Figures may not add up to totals due to rounding

a_/ Total regular resources include income from contributions, interest and other miscellaneous income

b_/ Year-end regular resources include unallocated funds adjusted for surplus or deficit in resources and transfers to the operational reserve

Table 12

Administrative expenditures, agency support costs and project expenditures 1986-1995
(Millions of US dollars)

Year	Project Expenditures	Agency Support Costs			Administrative and programme support costs		Total expenditures
		UN	UNFPA a_/	NGOs	Headquarters	Field Offices b_/	
1986	101 6	6 8	1 7	0 2	15 9	5 9	132 1
1987	107 0	7 3	1 4	0 4	18 8	5 6	140 5
1988	129 8	8 4	1 7	0 6	17 0	9 7	167 2
1989	157 4	10 9	2 0	1 2	20 5	11 6	203 6
1990	168 9	10 9	2 4	1 3	22 2	15 6	221 3
1991	171 8	11 1	2 2	1 7	23 6	18 7	229 1
1992 c_/	128 2	17 5	4 3	1 0	23 8	18 8	193 6
1993 c_/	134 3	15 1	7 4	1 6	24 6	20 5	203 5
1994 c_/	201 4	15 7	10 5	1 6	23 4	21 8	274 4
1995 c_/	230 9	18 1	11 6	1 3	24 8	25 4	312 1

Source: UNFPA year-end Audited Financial Statements for 1986 to 1993, and Unaudited Financial Statements for the biennium 1994-1995. Official Records of the General Assembly, Thirty-eighth Session to Forty-eighth Session, Supplements No. 5G(A/37/5/Add.7 to A/49/5/Add.7).

a_/ This category comprises support costs to UNFPA for procurement services provided and overhead charges assessed by UNFPA to Government-executed projects. Beginning with the biennium 1986-1987, these support cost credits have been applied to the APSS budget as approved by the Governing Council in decision 86/35, paragraph 10. (In previous years these costs were included under programme expenditures.)

b_/ In 1985, and prior years, all field costs were included in programme expenditures. Beginning with the APSS biennial budget for 1986-1987 the APSS expenditure is net of credits reported in footnote 2 of the text (see paragraph 11). In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the APSS budget, and all other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988, all field office costs are included in the APSS budget.

c_/ The new successor support-cost arrangements began in 1992. A breakdown of technical support services (TSS) costs and administrative and operational services (AOS) costs for United Nations agencies, UNFPA and NGOs, including intergovernmental institutions and other agencies, is contained in table 6.

Table 13

Total administrative cost as a percentage of total income and total expenditure, 1986-1995
(Millions of US dollars)

Year	APSS a_/			Total income	APSS costs as a percentage of total income	Administrative costs as a percentage of total income	Total expenditures	APSS costs as a percentage of total expenditure	Administrative costs as a percentage of total expenditure
	Administrative Costs (Net)	Programme Support Services	Total b_/						
1986	6 2	15 6	21 8	140 0	15 6	4 4	132 1	16 5	4 7
1987	7 2	17 2	24 4	156 1	15 6	4 6	140 5	17 4	5 1
1988	8 8	17 9	26 7	178 0	15 0	4 9	167 2	16 0	5 3
1989	11 5	20 6	32 1	185 2	17 3	6 2	203 6	15 8	5 6
1990	12 4	25 4	37 8	212 4	17 8	5 8	221 3	17 1	5 6
1991	12 3	30 0	42 3	224 0	18 9	5 5	229 1	18 5	5 4
1992	13 1	29 5	42 6	238 2	17 9	5 5	193 6	22 0	6 8
1993	13 3	31 8	45 1	219 6	20 5	6 1	203 5	22 2	6 5
1994	11 0	34 2	45 2	265 2	17 0	4 1	274 4	16 5	4 0
1995	12 6	37 6	50 2	312 6	16 1	4 0	312 1	16 1	4 0

Source: UNFPA year-end Audited Financial Statements for 1986 to 1993, and Unaudited Financial Statements for the biennium 1994-1995 (Official Records of the General Assembly, Thirty-eighth Session to Forty-eighth Session, Supplements No 5G(A/37/5/Add 7 to A/48/5/Add 7)

a_/ See paragraph 11, footnote 3

b_/ In 1985 and prior years, all field costs were included in programme expenditures. Beginning with the APSS biennial budget for 1986-1987 the APSS expenditure is net of credits reported in footnote 2 of the text (see paragraph 11). In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the APSS budget, and all other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988, all field office costs are included in the APSS budget.

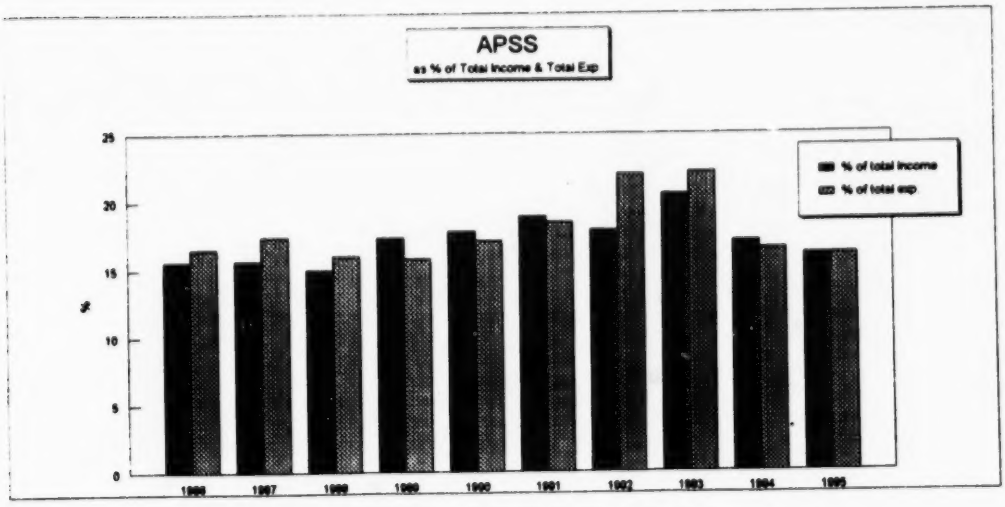


Table 14

Income and expenditures under UNFPA trust funds, 1986 - 1995
(Millions of US dollars)

Year	Total income (contributions plus interest)	Programme expenditures a_/	Support costs paid to UNFPA b_/	Total Expenditure
1986	4.1	4.1	0.1	4.1
1987	4.8	3.4	0.1	3.5
1988	11.8	5.9	0.2	6.1
1989	7.3	6.1	0.1	6.2
1990	11.8	11.1	0.2	11.3
1991	8.2	11.3	0.2	11.5
1992	43.1	38.2	1.6	39.8
1993	26.6	17.3	0.5	17.8
1994	63.9	57.0	2.8	59.8
1995	33.1	31.8	1.5	33.3

Source: UNFPA year-end Audited Financial Statements for 1986 to 1993, and Unaudited Financial Statements for the biennium 1994-1995. Official Records of the General Assembly, Thirty-eighth Session to Forty-eighth Session, Supplements No. 5G(A/37/5/Add.7 to A/49/5/Add.7)

a_/ Includes administrative and operational services (AOS) costs paid to United Nations executing agencies of $54,410 in 1994 and $39,948 in 1995.

b_/ Includes income derived from support costs charged to trust funds for the execution of projects administered by UNFPA.

Figure 1

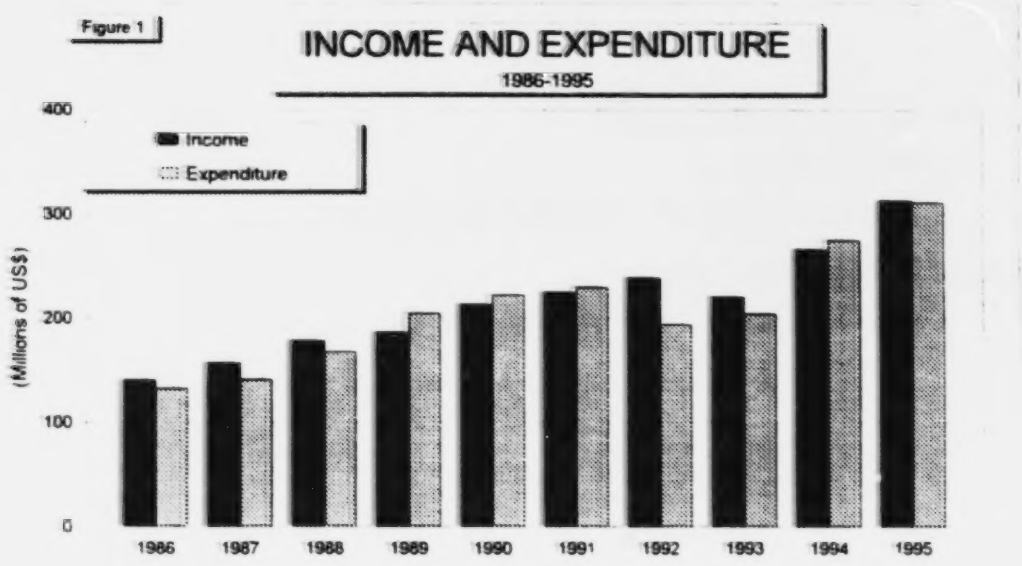


Figure 2

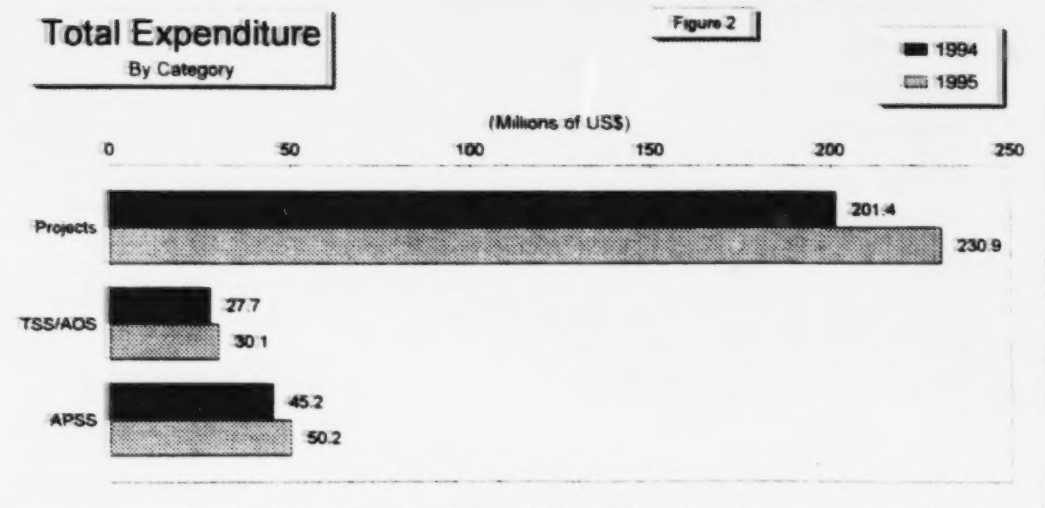


Figure 3

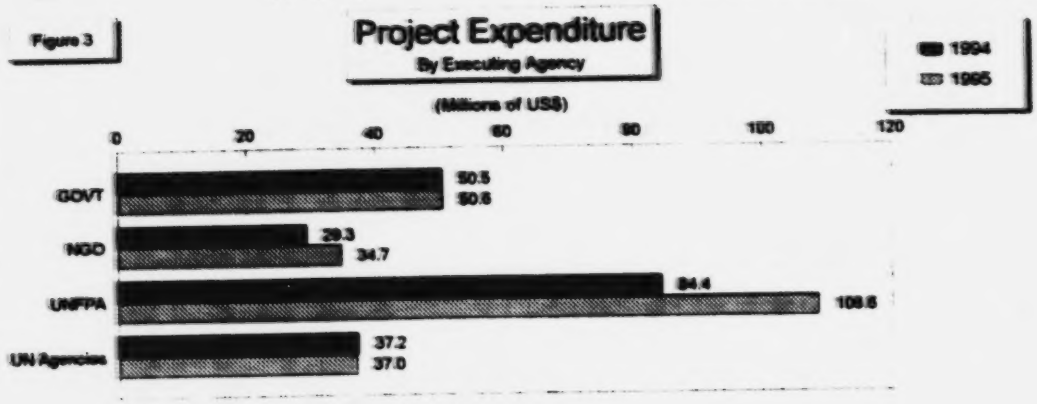


Figure 4

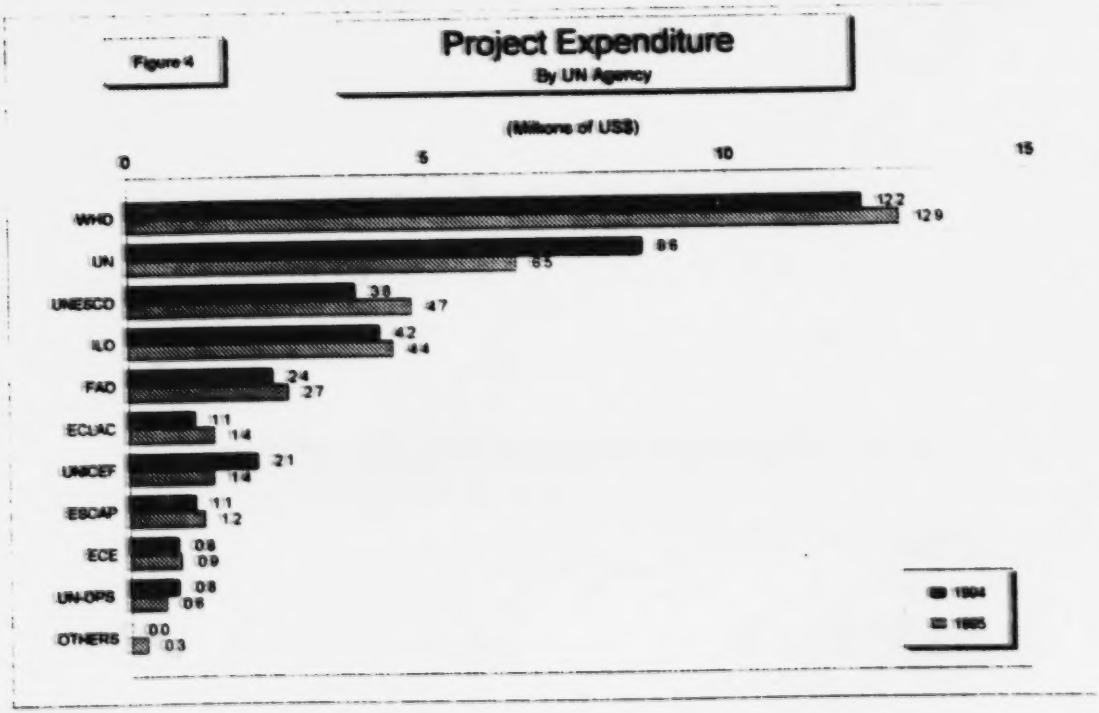


Figure 5

Project Expenditure

By Budget Component (1994-1995)

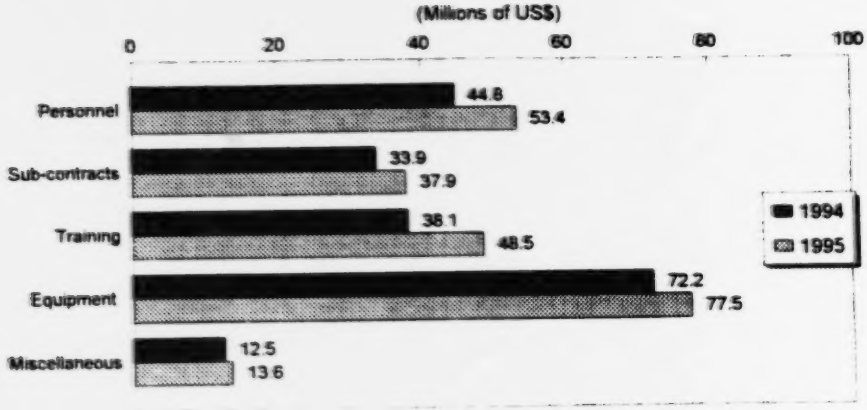
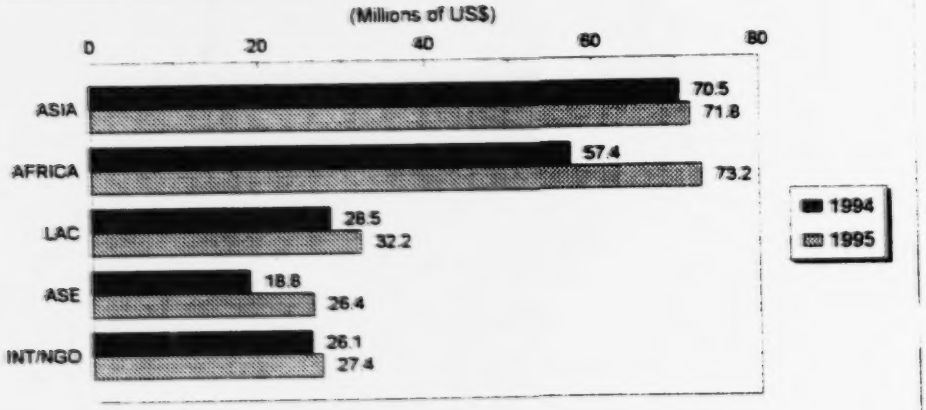


Figure 6

Project Expenditure

By Region



UNITED NATIONS **DP**

Executive Board of the United Nations Development Programme and of the United Nations Population Fund

Distr.
GENERAL

DP/FPA/1996/22/Corr.1
20 August 1996

ORIGINAL: ENGLISH

Third regular session, 1996
9 -13 September 1996, New York
Item 11 of the provisional agenda
UNFPA

UNITED NATIONS POPULATION FUND

Annual financial review, 1995

Corrigendum

Table 3b, column 3 (Additions and adjustments for prior years)
The entry for Indonesia should read (167,687)
The entry for Malawi should read (2,140)
The entry for Total should read (375,440)

Table 3b, column 6 (Total)
The entry for Indonesia should read 170,000
The entry for Malawi should read 3,532
The entry for Total should read 391,026,586

Table 3b, column 8 (Unpaid pledges as of 31 December 1995)
The entry for Indonesia should read 170,000
The entry for Malawi should read 3,532
The entry for Total should read 95,153,061

Table 3b, column 10 (Composition of balance due for 1996 and future years)
The entry for Indonesia should read 170,000
The entry for Malawi should read 2,614
The entry for Total should read 94,883,424

- - - - -